

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

MICHAEL J. QUILLING, Receiver for Advanced Financial Services, Inc.,	§ § §	
Plaintiff,	§ § §	Civil Action No. 1:03-CV-0236
vs.	§ § §	
TRADE PARTNERS, INC., MACATAWA BANK CORPORATION, successor by merger to GRAND BANK, THOMAS J. SMITH and CHRISTINE M. ZMUDKA,	§ § § § § §	
Defendants.	§	

REPORT AND RECOMMENDATION REGARDING DOCKET NO. 1173

On the 17th day of January, 2006, the Court considered the Receiver's Objection to Claims A-03916, A-03917, A-03918, A-03919 and A-03920 (Janet Tannenbaum) [Docket No. 1173]. Having considered the motion and the lack of any response, the Court recommends that the motion/objection be granted in part and taken under advisement in part, and that the following claims be allowed in the following amounts:

CLAIM No.	AMOUNT
A-03918	\$64,640.00
A-06944	\$12,971.00

The Court further recommends that the following claims be disallowed in their entirety:

CLAIM No.	AMOUNT
A-03916	\$0.00
A-03917	\$0.00

CLAIM NO.	AMOUNT
A-03920	\$0.00

Claim No. A-03919 will be addressed by an order to show cause to Janet Tannenbaum.

Respectfully submitted,

Date: January 24, 2006

/s/ Ellen S. Carmody
ELLEN S. CARMODY
United States Magistrate Judge

OBJECTIONS to this Report and Recommendation must be filed with the Clerk of Court within ten (10) days of the date of service of this notice. 28 U.S.C. § 636(b)(1)(C). Failure to file objections within the specified time waives the right to appeal the District Court's order. *Thomas v. Arn*, 474 U.S. 140, 155 (1985); *United States v. Walters*, 638 F.2d 947, 949-950 (6th Cir. 1981).